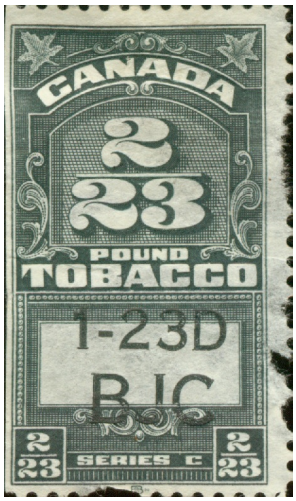
--- 2/23rd Pound - Imperial Tobacco, Granby ---

Under the 1st Wartime Budget of September 1939 the *excise duty* on manufactured tobacco was increased from 20¢ to 25¢ per pound. Prior to the tabling of the First Wartime Budget by August 1939 BABN already had the definitive 2/23rd pound stamp in circulation. The hidden letters on the stamp are (H-P).

Was the size intended for sale in the City of Montreal, which on July 1st 1935 had enacted a 2% municipal retail sales tax, with any fraction of a tax-cent counting as a whole cent? Or was the August BJC a cancellation code error?



RN-18 - 2/23rd pound, perf 11, coded **1-23D / BJC** by "Imperial Tobacco", Granby, in August 1939

[RN-18]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	BJC	---	AJD	---	CJD
1940	AKA	---	---	AKB	---	CKB	---	---	---	AKD	---	---
1941	---	---	CLA	ALB	---	CLB	---	BLC	CLC	ALD	BLD	---
1942	AMA	BMA	CMA	AMB	---	CMB	---	---	---	---	---	---

When the 2nd Wartime Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢, the production of the 2/23rd pound pouch was uninterrupted. Since the Province of Quebec, abolishing all previous tobacco taxes, had enacted a 10% tobacco tax on July 1st 1940, I feel that the 2/23rd pound pouch was now destined for Quebec sales.

When the Budget of June 1942, while maintaining the excise duty at 35¢ per pound, imposed an added excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco “Imperial Tobacco”, Granby, surcharged *on-hand* sheets of RN-18 with a 3 and 2 mm. two line red Gothic **2¢ / EXCISE TAX** as **RN-69**.

RN-69 - **2¢ / EXCISE TAX** on 2/23rd pound, perf 11, surcharged by “Imperial Tobacco”, Granby, for the June 1942 Budget

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For general distribution under the June 1942 Budget BABN surcharged RN-18 with their three-line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-136**.

RN-136 - RN-18 surcharged **2c. / EXCISE / TAX** by BABN for the June 1942 Budget

[RN-136]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	**CMC**	**AMD**	**BMD**	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof) "Imperial Tobacco", Granby, re-surcharged their on-hand sheets of RN-136 with a 7 mm. Gothic deep blue **4c.** over an 11 x 4 mm. killer blue slug as the company provisional **RN-149**.

RN-149 - RN-136 with a *one-time* re-surcharge **4c. / OO / 1-23D / COA** by "Imperial Tobacco" for the March 1943 Budget

[RN-149]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	COA	AOB	---	---	---	---	---	---	---	---

Under the Budget of March 1943 BABN re-surcharged RN-136 with a dark blue 7 mm. Gothic **4c.** killer as **RN-197**. The cancellation collection ***does not contain*** a copy used by "Imperial Tobacco", Granby, and the stamp scanned below was used by their affiliate "Tuckett Tobacco", Hamilton, in April 1943.

RN-197 - RN-136 re-surcharged **4c.** by BABN for the March 1943 Budget

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Apparently this was the *end-of-use* for the 2/23rd pound stamp, as BABN *did not* make their usual three line red Gothic **4c. / EXCISE / TAX** for the Budget of March 1943, since legislation subsequent to the Budget forbade the manufacture of packages smaller than 1/12th pound for the duration of the war.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23D \ 2-23rd pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 26th 2013, JBH